

**Amendments to the Specification:**

Please replace paragraph [0024] beginning on page 7 with the following rewritten paragraph:

--The fortification layer 30 is preferably manufactured from corrugated paperboard having microflutes and/or other relatively small, tightly spaced corrugations thereby to ~~thereby~~ provide the board 20 with strength and rigidity necessary to provide adequate cut resistance and to protect the underlying surface 28 from damage. Moreover, microflutes result in a relatively thin product, adding to the aesthetics of the board 20, while at the same time making disposal easier, and storage more straightforward, given the slight bulk of the board 20. The fortification layer ~~32~~ 30 may, moreover, include a plurality of overlapping layers of flutes to further strengthen the board 20. Such flute layers could be provided parallel to, or at transverse angles to, one another. Such flute layers could also be provided with different spacings (frequencies) between the flutes of each layer, at different heights (amplitudes), or with different thicknesses.--

Please replace paragraph [0029] beginning on page 9 with the following rewritten paragraph:

--The board 20 can be manufactured in any number of manners, but advantageously through a web-processing line. For example, such a web-processing line (not shown) may include rolls of paper, or other material, adapted to form each of the absorbent layer 32, fortification layer 30, and backing sheet 36. Each would be provided with a splicing mechanism to ensure a continuous stream of material is provided to the line by connecting the end of a depleted roll to the beginning of a new roll. In so doing, downtime for the line can be abated. Downstream of such splicers, a plurality of rollers would be provided through which the webs forming the absorbent layer 32, fortification layer 30, and backing sheet 36 would be ~~trained~~ strained under tension. For layers requiring corrugations, pairs of intermeshing corrugating rolls or gear wheels would be provided. The web would be loaded and moistened prior to entering the corrugating rolls, such that the web would be deformed into corrugations upon passing through.--